

Registered Charity Number:
1148484

The Muslim Cultural Society of Leeds

Report and Accounts

For the year ended 31 March 2022

The Muslim Cultural Society of Leeds

Annual Report and Accounts

Year ended 31 March 2022

Index

Page

1	Legal and administrative information
2 - 3	Trustees' report
4	Accountants' report
5	Statement of financial activities
6	Balance sheet
7 to 11	Notes to the financial statements

The Muslim Cultural Society of Leeds

Legal and administrative information

Year ended 31 March 2022

Charity Number	1148484
Trustees	Mohammed Younis Mohammed Nazir Rajab Ali Ashaq Hussain Mohammed Abrar Khaliq Mohammed Razak Shaykh Mohammed Habibur Rehman Mohammed Sadique Mohammed Mahmood
Chairman	Mohammed Sadique
Registered Office	Conway Road Harehills Leeds LS8 5JH
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	Lloyds Bank

The Muslim Cultural Society of Leeds

Trustees' Report for the period ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022

The board of trustees are satisfied with the performance of the charity during the year end position at 31 March 2022 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfill its obligations.

Name, Registered Office and constitution of the charity

The full name of the charity is The Muslim Cultural Society of Leeds, the charity is also known by the name of **Bilal Mosque**

The legal Registration details are:

Date of formation	08/08/2012
The Principal Office	Conway Road, Harehills, Leeds LS8 5JH
Charity Registration number	1148484

Aims and objectives of the MCS

To advance the Islamic faith in the Harehills area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of the Islamic faith in such manner that it enlightens others.

To advance the education of, and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of Harehills.

To improve awareness of Islam amongst non-Muslims by facilitating school visits and working closely with specific organisations and the local community.

Our objectives are set to reflect our faith and community aims in accordance to the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Harehills. Our long-term ambition is to build the self-confidence within the Muslims community of Harehills and in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Extension of Pakistani Centre

Looking to provide specific space for the local Muslim community during occasions of bereavement. This will also include kitchen, body room and area of condolences. Whilst continuing to work in partnership with Muslim Funeral Leeds to provide a comprehensive service to the local community whether it is a local burial or repatriation abroad.

To build additional sports facilities such as badminton courts, gym and 5 a side football pitch especially for the female members of the local community where currently leisure facilities in the locality are lacking.

Due to the extra demand for evening mosque classes we are looking to facilitate these at the Pakistani centre.

We will also be looking to create additional space which could be hired out to generate extra income.

Future Plans

Our aim is to continue to hold the series of events, and we will be inviting Imams and guest speakers to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an. We plan to host more events in coming year and to recruit two more trainee or volunteer Imams. With a particular emphasis in delivering the lectures / talks in English for our younger audience.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Trustees' Report for the period ended 31 March 2022

Achievements

Religious activities

Our Mosque provides a facility for prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have over 150 people who regularly attend daily prayers, that's five times a day and over 2500 who regularly attend Friday prayers.

Festivals: The Mosque prepares food during Ramadan for those attending our Mosque who wish to break their fast together. Eid is also celebrated at the Mosque. We also celebrate Saints' days and offer services of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed.

Funeral facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials, we help and support them to remain at the mosque for the first three days following a bereavement.

Marriage and Nikkah: The Mosque provides Muslim couples with an appropriate location for both their Marriage and Nikkah (Islamic marriage). Over 20 couples were married at the Mosque in the year 2018.

Over 60 Nikkah (Islamic Marriage Ceremonies) have been facilitated by the Mosque since 2018.

Hifz classes: Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Mosque. We are pleased this programme which continues to run successfully with over 20 young people regularly attending these classes, to date the mosque has produced 18 Hufaz.

Sports Hall and Rooms: Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre in partnership with Trinity. Our hall and meeting rooms are available for use by local groups and organisations. This year alone the facilities have been used by groups as varied as the local karate club, Leeds City Council Youth Club. Local charities are encouraged to make use of our meeting rooms. When facilities are not required for community use, they are available for hire on commercial terms. This year alone our facilities have been used throughout and organisations have benefited from the facilities we can offer the local community in partnership with Infinity Leeds. Working in partnership with Junior Sport Hub the organisation offers leisure facilities to the local youngsters which includes 5 a side football, badminton, pool and boxing. The Bilal Centre function hall is available for commercial hire for such events as weddings, birthdays, conferences, charity fundraising, religious events and large scale meetings.

Future Goals - Short Term/ Long Term

Details about the short term and long-term goals of the charity. What the charity what to achieve and their plans & preparation to achieve those short term and long term goals.

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

Our future ambition is to cater events that share the teachings of Islam and the nature of our faith with non-Muslims. In addition we would want to hold open days throughout the year where we invite congregations from all the other faith groups to visit us and learn more about Islam.

President

21/11/2022

Independent examiners' report to the Trustees

Year ended 31 March 2022

Responsibilities of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented in those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
21/11/2022

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

Year ended 31 March 2022

	note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
Incoming Resources					
Donations and Grants	3	234,551	-	234,551	155,742
Children fees		-	38,707	38,707	23,100
Rent receivable		-	47,973	47,973	24,344
Other income		19,874	-	19,874	76,846
Total incoming resources		254,425	86,680	341,105	280,032
Resources expended					
Charitable expenditure:					
Costs of activities in furtherance of the charity's objects:					
Direct costs		133,207	-	133,207	100,729
Management & administration		71,394	-	71,394	75,434
Total resources expended	4	204,601	-	204,601	176,163
Net income for the year before transfers		49,824	86,680	136,504	103,869
Transfer between funds		-	-	-	-
Net income for the year		49,824	86,680	136,504	103,869
Other recognised gains and losses		-	-	-	-
Net movement in funds		49,824	86,680	136,504	103,869
Funds balance at start of year		2,956,047	-	2,956,047	2,852,178
Funds introduced during the year		-	-	-	-
Fund balances at end of year		3,005,871	86,680	3,092,551	2,956,047

The Muslim Cultural Society of Leeds

Balance Sheet
Year ended 31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	5		2,142,354		2,145,224
Current assets					
Cash at bank and in hand		953,097		814,982	
		<u>953,097</u>		<u>814,982</u>	
Creditors: amounts falling due within one year	6	2,900		4,159	
		<u>2,900</u>		<u>4,159</u>	
			950,197		810,823
			<u>3,092,551</u>		<u>2,956,047</u>
Net assets			<u><u>3,092,551</u></u>		<u><u>2,956,047</u></u>
Funds					
Restricted funds			264,026		177,346
Unrestricted funds:	7		2,828,525		2,778,701
			<u><u>3,092,551</u></u>		<u><u>2,956,047</u></u>

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSE

The charity has taken advantage of the exemption in the FRSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

Notes to the Accounts and Reports

Year ended 31 March 2022

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment

15% straight line

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

2 Net incoming resources

Is stated after charging:

Depreciation of tangible fixed assets owned by the charity

**March
2022**

4,100

**March
2020**

6377

Notes to the Accounts and Reports (continued)

Year ended 31 March 2022

3 Incoming resources

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Donations and Grants	234,551	-	234,551	155,742
Children fees	-	38,707	38,707	23,100
Rent receivable	-	47,973	47,973	24,344
Insurance claim	-	-	-	-
JRS Grants	19,874	-	19,874	60,666
Bilal Centre income	-	-	-	16,180
	<u>254,425</u>	<u>86,680</u>	<u>341,105</u>	<u>280,032</u>

4 Total resources expended

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Direct Costs				
Wages	111,286	-	111,286	85,718
Care taker costs	21,921	-	21,921	15,011
	<u>133,207</u>	<u>-</u>	<u>133,207</u>	<u>100,729</u>
Management and Administration of the charity				
Telephone	467	-	467	477
Repairs & renewals	7,398	-	7,398	23,809
Advertising	2,124	-	2,124	-
Food and catering	-	-	-	812
Cleaning	3,758	-	3,758	608
Light & heat	23,506	-	23,506	23,758
Insurance	8,347	-	8,347	14,662
Water and rates	12,411	-	12,411	2,608
Stationery & printing	2,483	-	2,483	1,920
Accountancy charges	1,150	-	1,150	1,150
Entertaining	4,175	-	4,175	-
Sundries	1,475	-	1,475	1,023
Depreciation	4,100	-	4,100	4,607
	<u>71,394</u>	<u>-</u>	<u>71,394</u>	<u>75,434</u>

No employee received emoluments of more than £50,000.

The average number of employees was:

Management and administration of the charity
Community Centre

Restricted Number	Total Number
19	15
<u>2</u>	<u>2</u>

The Muslim Cultural Society of Leeds

Notes to the Accounts and Reports (continued)

Year ended 31 March 2022

5 Tangible Fixed assets	Bilal Mosque Land	Bilal Mosque Building	Tradex Land & Building	Community Centre Land & Building	Fixture & Fittings	Total
Cost:	£	£	£	£	£	£
At 1 April 2021	72,002	1,213,000	681,962	152,152	87,004	2,206,120
Additions	-	-	-	-	1,230.00	1,230.00
Disposals	-	-	-	-	-	-
Year ended 31 March 2022	72,002	1,213,000	681,962	152,152	88,234	2,207,350
Depreciation:						
At 1 April 2021	-	-	-	-	60,896	60,896
Charge for the year	-	-	-	-	4,100	4,100
Eliminated on disposal	-	-	-	-	-	-
Year ended 31 March 2022	-	-	-	-	64,996	64,996
Net book value						
Year ended 31 March 2022	72,002	1,213,000	681,962	152,152	23,238	2,142,354
Year ended 31 March 2021	72,002	1,213,000	681,962	152,152	26,108	2,145,224

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,150	1,150
Trade creditors	1,749	3,009
	2,899	4,159

7 Movement in funds

	At 1 April 2021	Funds introduced	Movement in funds		Transfers	At 31 March 2022
	£	£	Incoming resources	Outgoing resources	£	£
Restricted funds:						
General funds	177,346	-	86,680	-	-	264,026
Total restricted funds	177,346	-	86,680	-	-	264,026
Unrestricted funds:						
General funds	2,778,701	-	254,425	204,601	-	2,828,525
Total unrestricted funds	2,778,701	-	254,425	204,601	-	2,828,525
Total funds	2,956,047	-	341,105	204,601	-	3,092,551